



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Megan Goldish
DOCKET NO.: 22-48667.001-R-1
PARCEL NO.: 17-03-202-063-1118

The parties of record before the Property Tax Appeal Board are Megan Goldish, the appellant, by Daniel G. Pikarski, attorney-at-law of Gordon & Pikarski in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,721
IMPR.: \$44,278
TOTAL: \$47,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a residential condominium unit of masonry exterior construction with approximately 1,800 square feet of living area. The condominium was built in 1970 and is approximately 52 years old. Features of the property include a slab foundation, central air conditioning and two bathrooms. The subject property is part of a 171-unit residential condominium complex that has 24,974 square feet of land area. The property is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised a contention of law asserting the subject's assessment should be reduced due to water damage to the unit. Appellant's counsel submitted a written statement explaining that on November 23, 2020, the subject unit flooded due to a faulty supply line from a toilet in the bathroom. Counsel asserted the appellant was out of the country and not aware of the water

damage. A security guard was notified by other unit owners as the flooding was seeping into the common area hallway and down the wall of the units below. The subject unit sustained over 6 inches of water damage to every room. The water sat in the unit for several days until the appellant returned from vacation, causing mold and water to get behind the walls of her unit. Counsel explained the property was uninhabitable for all of 2021 and 2022 due to the flood damage and the subsequent repairs to the unit. According to counsel the appellant was forced to do a complete gut rehab of her unit, which was finished in July 2023. Counsel asserted that delays were due to the pandemic and supply chain issues. The appellant contends that due to the uninhabitability of the subject property, the condominium unit was valueless for 2022.

As documentation the appellant submitted: 1) an estimate from Paul Davis Restoration of North Chicago for Hazardous Material Remediation and Water Extraction & Remediation totaling \$14,502.84, that included interior photographs of the unit; 2) a copy of a Repair Replacement Permit dated September 1, 2021, to replace plumbing fixtures in two bathrooms and kitchen sink with associated re-piping, replace cabinets, ceramic tile, hardwood flooring, and drywall where needed; 3) a written statement from Durrett Design dated February 2, 2023, explaining that the subject unit has been in substantial renovation from November 2021 and further stating that during the fall and winter months, the unit sat idle during extensive mold remediation and removal of all water damaged flooring, kitchen cabinetry and appliances as well as nearly all the interior walls, doors, plumbing fixtures and built in cabinetry, with supporting photographs of the unit from August 2022, September 2022, and February 2023; and a Vacancy/Occupancy Affidavit disclosing the subject property was vacant during 2022.

The appellant requested a reduction in the assessed value of the subject property to \$3,721, which reflects the land value only.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,999. The subject's assessment reflects a market value of \$479,990 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a document titled Condominium Analysis Results for 2022. The analysis included a list of the units in the subject's condominium and their respective ownership interests in the condominium with the subject property reported to have a .5960% ownership interest in the condominium. The analysis included forty sales of units in the subject's condominium that occurred in 2019, 2020, 2021 and 2022 for a total adjusted consideration of \$23,261,350. The board of review analysis disclosed that the percentage of interest in the subject's condominium of the units that sold was 23.3350%. Dividing the total adjusted consideration by the percentage of interest of the units that sold resulted in a full value for the subject's condominium complex of \$99,684,380, rounded. Multiplying the full value of the condominium complex by the subject's percentage of ownership interest in the common elements of .5960% results in a market value for the subject property of \$594,119 and a total assessment of \$59,412 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%, which is greater than the subject's total assessed value.

Conclusion of Law

The appellant raised a contention of law arguing the subject property was uninhabitable during 2022 due to water damage rendering the unit valueless, requesting only a land assessment of \$3,721. Section 10-15 of the Illinois Administrative Procedure Act (5 ILCS 100/10-15) provides: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board finds the standard herein is a preponderance of the evidence. The Board further finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on a contention of law

The appellant submitted documentation disclosing the that subject condominium unit suffered extensive water damage rendering the unit uninhabitable and requiring extensive repairs during 2021 and 2022. The appellant, however, cited no statutory authority in the Property Tax Code or any provision of the Cook County Real Property Assessment Classification Ordinance to support her position that the subject unit would have no improvement assessment while undergoing repairs. Although the dwelling was damaged, there was no market data provided by the appellant showing the property had no value associated with the condominium unit. Additionally, the appellant did not submit any evidence associated with the cost to repair the property that would provide any basis for this Board to calculate an adjustment to the improvement assessment to reflect the property's condition or state of repair as of the January 1, 2022, assessment date.

Additionally, section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides in part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. **The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property [emphasis added].**

Computations under this Section shall be on the basis of a year of 365 days

The record in this appeal is absent any evidence from the appellant that she notified the assessor within 90 days after the destruction or damage to the property that property was rendered

uninhabitable due to flooding caused by a faulty water supply line so as to receive a diminution in the assessed value of the subject property. As provided in section 9-180 of the Property Tax Code, the failure of the appellant to present evidence that she notified the assessor of the damage during this 90-day period results in no diminution of assessed value being attributed to the property.

Other than raising a contention of law, the appellant did not otherwise present any market data that calls into question the subject property's assessment.

The Board further finds the board of provided sales data that supported the subject's assessment, notwithstanding the purported damage presented by the appellant.

For these reasons the Board finds a reduction in the subject's assessment is not supported on this record.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 17, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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